

Overview

Use Form OR-21-V to **mail** an estimated payment to the department for the Pass-through Entity Elective Tax.

Prior to making your first estimated payment, you must register your business for this program to ensure your payments will apply to the correct tax type and account. Visit www.oregon.gov/dor, click on "Revenue Online."

Payment options

Online payments:

You can make payments anytime at www.oregon.gov/dor. **Don't** use Form OR-21-V when paying online.

Mailed payments:

Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-21-V," your daytime phone, the entity's federal employer identification number (FEIN), and the tax year on the payment. Don't mail cash.

Payments mailed with a return: If you're mailing a payment with Form OR-21, send the payment and return in the same envelope and **don't** use a voucher. See Form OR-21 Instructions for the mailing address to send your return and payment.

Payments mailed without a return: If you're mailing a payment without Form OR-21, mail the payment and voucher to:

Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950

Form OR-21-V instructions

Tax year. Enter the month, day, and year for the beginning and end date for this payment. For most filers this will be January 1 through December 31 of the tax year. Example: For tax year 2022, enter:

Begins: 01/01/2022. Ends: 12/31/2022.

Taxpayer information. Completely fill out the information on the form. If the entity's address has changed, send a separate letter requesting a change of address or update online at www.oregon.gov/dor. The address will not be updated using information on Form OR-21-V. Enter the phone number where the contact person may be reached during the daytime.

FEIN. Enter the entity's FEIN.

Payment type. Check the appropriate box.

If you're making an extension payment, check the "Original return" box.

If you're making estimated tax payments, the due dates are:

Quarter	Due date
1	6/15/2022
2	6/15/2022
3	9/15/2022
4	1/17/2023

Note: All payments made prior to 1/17/2023 will be considered estimated tax payments.

Having trouble viewing this form? If you are viewing the voucher form electronically and you see a solid box instead of letters or numbers, adjust the view size to 100 percent and press the tab key to move through the fields.

Visit www.oregon.gov/dor/forms to print more vouchers.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.